

(f) "Confectionery" means "confectionary store" or "establishment" as defined in section 98.28.

(14) For the purpose of securing information as to any violation of this section, the department of agriculture and markets shall give as wide publicity as possible to the names of licensees hereunder and taxes paid by them and to such other information with reference to compliance or non-compliance with this law as shall contribute to the purpose of this subsection, and it shall be the duty of any person becoming aware of a violation of this section to notify the department of agriculture and markets thereof, but the said department shall not disclose the source of such information unless it becomes necessary in enforcing the law, and no penalty shall attach to a failure to perform such duty.

(15) The provisions of this section as to oleomargarine, butterine, any other similar substance, manufacturers, wholesale dealers, retail dealers, hotels, restaurants, boarding houses, bakeries, confectioneries, license, the tax therefor, the per pound tax, the keeping of records, the examination of records, the filing of records, exhibition of license, suspension of license, revocation of license, the forfeiture, penalty, increased tax, or remedy of any one affected, are each specifically declared to be separable and no one or more an inducement to any other or others, so that if any provision of this section is held unconstitutional, or the application thereof to any person or circumstances held invalid, the validity of all other provisions of this section and the applicability thereof to other persons or circumstances shall not be affected thereby.

SECTION 2. A new subsection is added to section 20.60 of the statutes to read: (20.60) (16) Annually, beginning January 1, 1932, twenty thousand dollars from the receipts derived from the taxes levied by section 98.39, for the collection of such taxes and the enforcement of said section.

SECTION 3. This act shall take effect January 1, 1932.

Approved December 30, 1931.

No. 24, S.]

[Published December 31, 1931.

CHAPTER 4.

AN ACT to provide for the immediate payment of the amounts due on February 1, 1932, to the several towns, cities, and villages under paragraph (a) of subsection (2) of section 20.49

of the statutes and to authorize the use of all or a part of such allotments to reduce local taxes levied in 1931 for bridge, street, or highway construction projects undertaken to provide employment to unemployed citizens in need of relief.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. To enable towns, cities, and villages to begin at the earliest date possible bridge, street, or highway construction projects which they have in contemplation and to make possible the use of the moneys which are payable to these municipalities under the provisions of paragraph (a) of subsection (2) of section 20.49 of the statutes (created in Chapter 22, Laws of 1931) for the reduction of local taxes levied in 1931 for bridge, street, or highway construction projects either undertaken in 1931 or proposed to be undertaken in 1932 to provide work for unemployed citizens in need of relief, the state treasurer shall pay the amounts due to the respective towns, cities, and villages on February 1, 1932, as soon as possible after the effective date of this act.

SECTION 2. The governing board of any town, city, or village may by a two thirds vote of its entire membership apply all or any part of the moneys which it will receive under this act to reduce its 1931 tax levy for local purposes. To this end it may either revise its tax levy for the year 1931 and prepare new tax rolls or it may allow taxpayers a credit at a specified rate on the assessed valuation of the taxable property of each taxpayer as it appears on the tax rolls. If such credit is allowed it shall be applied in payment of the local taxes and it shall be credited whether the balance of the taxes are paid or not. In the event of non-payment only the difference between the taxes entered on the tax roll and such credit shall be returned as delinquent.

SECTION 3. The payments provided for under paragraph (a) of subsection (2) of section 20.49 of the statutes and which become due on February 1, 1933, shall be made to the respective towns, villages and cities not later than December 31, 1932, to enable cities, towns and villages to include the moneys so received as a proper item, appropriation or expenditure for the purposes herein specified in conformity with their established budget system or practice.

SECTION 4. This act shall take effect upon passage and publication.

Approved December 30, 1931.

No. 9, A.]

[Published January 6, 1932.

CHAPTER 5.

AN ACT to create subsection (5) of section 20.51 of the statutes, relating to the duties of the public service commission and making an appropriation.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. A new subsection is added to section 20.51 of the statutes to read: (20.51) (5) All moneys collected under the provisions of subsection (1) of section 194.11 and subsection (3) of section 194.16 to be used for carrying out the provisions of chapter 194 relating to auto transportation companies and motor vehicle hauling companies.

SECTION 2. This act shall take effect upon passage and publication.

Approved January 5, 1932.

No. 43, A.]

[Published January 6, 1932.

CHAPTER 6.

AN ACT to appropriate an additional six hundred fifty dollars to the contingent fund of the assembly.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. There is appropriated from the general fund for the contingent expenses of the assembly during the special session of 1931 six hundred fifty dollars, such appropriation to be additional to the appropriation made in subsection (10) of section 20.01.

SECTION 2. This act shall take effect upon passage and publication.

Approved January 5, 1932.